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January 6, 2025

Company Name Restar Corporation  
 (Code: 3156, Tokyo Stock Exchange Prime Market)  
 Representative Tomoharu Asaka,  
 Representative Director  
 Vice President  
 Contact Information Atsuki Ishida,  
 Corporate Officer  
 (Tel.: +81-3-3458-4618)

**(Progress in the Disclosed Matters) Notice of Completion of the Acquisition of Shares (Becoming a Consolidated Subsidiary) and Change of Trade Name, etc.**

As announced in “Agreement Regarding Discussion for the Formation of a Strategic Partnership with Dexerials Corporation” dated December 27, 2023, “Notice concerning Acquisition of Shares of Dexerials Hong Kong Limited (Becoming a Consolidated Subsidiary)” dated February 5, 2024, “Notice of Completion of the Acquisition of Shares (Becoming a Consolidated Subsidiary) and Change of Trade Name, etc.” dated July 1, 2024, and “Notice Concerning Conclusion of Share Transfer Agreement Regarding the Acquisition of Shares of Dexerials Taiwan Corporation and Dexerials Korea Corporation (Becoming Consolidated Subsidiaries)” dated September 25, 2024, Restar Corporation (Head Office: Minato-ku, Tokyo; Representative Director Chairman and President: Kunihiko Konno) completed the acquisition of shares of Dexerials Korea Corporation on January 2, 2025, and made the company into a consolidated subsidiary.

Restar Corporation also announces that Dexerials Korea Corporation changed its trade name to Restar Dexerials Korea Corporation as of the same date.

1. Outline of the specified subsidiary subject to the change (Restar Dexerials Korea Corporation)

(1) Name	Restar Dexerials Korea Corporation (Formerly Dexerials Korea Corporation)
(2) Location	10F Serveone Gangnam Building, 2621 Nambusunhwan-ro, Gangnam-gu, Seoul, 06267, Korea (unchanged)
(3) Name and job title of representative	Masashi Yamamoto, President
(4) Description of business	Sales of optical materials and components and of electronic materials and component)
(5) Share capital	KRW3,950,000,000
(6) Shareholding ratio	Restar: 51.0%, Dexerials: 49.0%
(7) Fiscal year-end	March (unchanged)

2. Number of shares to be acquired, acquisition costs, and shareholding status before and after acquisition

(1) Number of shares held before the acquisition	0 shares (Ratio of voting rights held: 0%)
(2) Number of shares to be acquired	402,900 shares (Ratio of voting rights held: 51.0%)
(3) Transfer price	KRW10,208,160,000 (Approx. 1.12 billion yen/1KRW=0.11 yen, as of December 25, 2024)
(4) Number of shares held after the acquisition	402,900 shares (Ratio of voting rights held: 51.0%)

### 3. Future Outlook

The effect of the above transactions on the consolidated financial results for the fiscal year ending March 31, 2025, will be immaterial.

As announced in the timely disclosures on December 12, 2024, titled “Notice of Change in Share Acquisition Schedule for Acquisition of Shares (Conversion to Subsidiaries)”, the date of execution of the share acquisition of Dexerials Taiwan Corporation has been changed to February 3, 2025.